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June 15, 2011

The Honorable Vincent O'Neill, Jr.
Presiding Judge of the Superior Court
County of Ventura
800 South Victoria Avenue
Ventura, CA 93003

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VENTURA COUNTY
GRAND JURY

Report Title: Special Property Tax Assessments

Report Date: May 3, 2011

Response by: Christine L. Cohen

Title: Auditor-Controller

FINDINGS

- FI-01 states, "Public access to information regarding Special Assessments would be improved if the information were available on the AC and T-TC websites."

I disagree partially with the finding numbered FI-01. While general information about Special Assessments can be included on our website, the detailed information concerning each specific assessment is only available from the district that is levying the assessment.

- FI-04 states, "AC and T-TC would save labor and money by providing the public with internet access to Special Assessments information. Currently, this information is available only by telephone request."

I disagree wholly with the finding number FI-04. Detailed contact information is already provided on the face of the property tax bills, yet taxpayers still call my office. In addition, information concerning the specific calculation of special assessments is voluminous and changes each year with the levy of the assessments; therefore, the costs associated with maintaining such a webpage would more than offset any savings that resulted from fewer calls to my office.

RECOMMENDATIONS

- R-01 states, "The Grand Jury recommends that the AC and T-TC place a Special Assessment link on their respective websites. This link should point to information that explains the Special Assessment

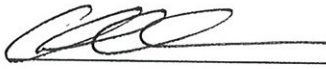
- process from initiation through placement on the Property Tax Bill, as well as Special Property Tax Bill assessments information.”

Recommendation numbered R-01 requires further analysis. While it is possible to develop an information flow chart that explains the special assessment process, it may not be possible to provide detailed information for each special assessment because such information is only available from the special districts. My office will coordinate with the Tax Collector to review options. It is anticipated the review will be completed by October 4, 2011.

- R-02 states, “The Grand Jury recommends that the AC and T-TC website addresses, and the AC Helpline telephone number, be placed on Property Tax Bills.”

While not required to respond to recommendation numbered R-02, the recommendation impacts my office, so I choose to provide a comment. Recommendation R-02 requires further analysis. The districts that levy the special assessments have the responsibility for answering taxpayers’ questions concerning the calculation of the assessments; therefore, providing additional AC and T-TC contact information may not be helpful to taxpayers. However, we will coordinate with the Tax Collector to evaluate options for providing taxpayers with more dynamic links to special district information. It is anticipated the review will be completed by October 4, 2011.

Date: 06/15/2011

Signed:  _____

Number of pages attached: 0

c: Foreman, Ventura County Grand Jury